

NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-1013(B)(14)). Substantive policy statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice. Substantive policy statements are advisory only. A substantive policy statement does not include internal procedural documents that only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules made in accordance with the Arizona Administrative Procedure Act. If you believe that a substantive policy statement does impose additional requirements or penalties on regulated parties you may petition the agency under A.R.S. § 41-1033 for a review of the statement.

NOTICE OF SUBSTANTIVE POLICY STATEMENT

BOARD OF EQUALIZATION

[M05-506]

1. Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

SBOE-05-002: The State Board of Equalization has limited jurisdiction to hear appeals of decisions made by the Pima and Maricopa County Assessors' Offices in the granting or denial of property tax exemptions.

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

December 19, 2005

3. Summary of the contents of the substantive policy statement:

The substantive policy statement notifies the public how the State Board of Equalization interprets the Court of Appeals decision in "Rick Lyons v. State Board of Equalization." The State Board of Equalization has jurisdiction to hear exemption issues that are based on use or classification of property.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

This is a new substantive policy statement.

5. The name and address of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Harold Scott, Chairman
Address: State Board of Equalization
100 N. 15th Ave., Suite 130
Phoenix, AZ 85007
Telephone: (602) 364-1601
Fax: (602) 364-1616
E-mail: hscott@sboe.state.az.us

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

A copy of the substantive policy statement may be obtained from the State Board of Equalization web site at <http://www.sboe.state.az.us> or from State Board of Equalization, 100 N. 15th Ave., Suite 130, Phoenix, AZ 85007. The Board charges 25 cents per page for copying.